



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

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KENNETH CORY
Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

TO COUNTY ASSESSORS,
COUNTY COUNSELS,
ASSESSMENT APPEALS BOARD
AND OTHER INTERESTED PARTIES:

July 26, 1985

**NOTICE OF PROPOSED REGULATORY ACTION
BY THE
STATE BOARD OF EQUALIZATION**

RULE 252 - Content of Assessment Roll

PUBLIC HEARING: September 11, 1985

No. 85/79

NOTICE IS HEREBY GIVEN that the State Board of Equalization, pursuant to the authority vested by Section 15606 of the Government Code, and to implement, interpret, or make specific Sections 75.31, 109, 109.5, 109.6, 601, 602, 618, 619, 1612, 1614, 1646, 2152, 2188.2, 2190.2, and 2601 of the Revenue and Taxation Code, proposes to amend Rule 252 in Title 18 of the California Administrative Code, relating to property tax.

PUBLIC NOTICE: Notice is further given that a public hearing relevant to this action will be held in Room 102, Consumer Affairs Building, 1020 N Street, Sacramento, California, at 2:00 p.m., on September 11, 1985. Any person interested may present statements or arguments orally or in writing at that time and place.

INFORMATIVE DIGEST: Rule 252 describes the minimum contents of the local property tax roll required by the Revenue and Taxation Code. The proposed amendments conform the rule to Article XIII A of the California Constitution and implementing legislation in the Revenue and Taxation Code. Some portions of the rule have been amended for clarity purposes.

ESTIMATE OF COST OR SAVINGS: The State Board of Equalization has determined that the proposed change does not impose a mandate on local agencies or school districts. Further, the Board has determined that the change will result in no direct or indirect cost or savings to any State agency, any local agency or school district that is required to be reimbursed under Section 2231 of the Revenue and Taxation Code, or other non-discretionary cost or savings imposed on local agencies, or cost or savings in Federal funding to the State of California.

The cost impact on private persons or businesses will be insignificant. This proposal will not have a significant adverse economic impact on small businesses.

WRITTEN COMMENTS: Written statements or arguments will be considered by the Board if received by September 11, 1985; they are requested by August 23, 1985. Please send comments to Janice Masterton, Regulation Coordinator, at 1020 N Street, Sacramento, California 95814.

STATEMENT OF REASONS; EXPRESS TERMS;
RULEMAKING FILE: The Board has prepared a statement of reasons and a strike-out and underscore version (express terms) of the proposed changes. Both of these documents and all information on which the proposal is based are available to the public upon request. The rulemaking file is available for public inspection at Room 128, 1020 N Street, Sacramento, California.

STAFF MEMORANDA AFTER PUBLIC HEARING OR REVISIONS TO PUBLISHED VERSION OF THE REGULATION: In the event there are any staff memoranda included in the rulemaking file after the close of the public hearing, these memoranda will be available to the public upon request from Mrs. Masterton for a period of 15 days after the public hearing.

In the event there are any revisions sufficiently related to the published version of the rule, these revisions will be available to the public from Mrs. Masterton for a period of 15 days before adoption.

Following the hearing, the State Board of Equalization, upon its own motion, or at the request of any interested person, may in accordance with law adopt the changes proposed without further notice.

<u>INQUIRIES</u>	
<u>CONTENT</u>	<u>HEARING</u>
Questions regarding the content of the regulation should be directed to Gordon P. Adelman, Assistant Executive Secretary, Property Taxes, (916) 445-1516, at 1020 N Street, Sacramento, CA 95814.	Written comments for the Board's consideration or requests to present testimony and bring witnesses to the public hearing should be directed to Janice Masterton, Assistant to Executive Secretary, (916) 445-6479, at the same address.

STATE BOARD OF EQUALIZATION

Douglas D. Bell

Douglas D. Bell
Executive Secretary

Rule 252. CONTENT OF ASSESSMENT ROLL

Reference: Sections 75.31, 109, 109.5, 109.6, 601, 602, 618, 619, 1612, 1614, 1646, 2152, 2188.2, 2190.2, 2601, Revenue and Taxation Code; Section 15606, Government Code.

(a) MINIMUM CONTENTS OF "MACHINE-PREPARED" LOCAL ROLLS. If "machine-prepared" within the meaning of Revenue and Taxation Code Section 109.5, the local roll prepared by the assessor of each county shall contain at least the following:

(1) The name of the county.

(2) Either the calendar year ~~(e.g., 1971)~~ in which the roll is prepared or the fiscal year ~~(e.g., 1971-72)~~ for which the taxes are levied.

(3) An explanation of abbreviations and legends appearing on the roll.

~~(4)~~ At the beginning of the roll or on each page, the ratio of assessed to full value applicable to the roll unless both assessed and full values appear on the roll.

~~(5)~~(4) The parcel number or other legal description of each parcel of taxable land and each parcel for which an exemption is enrolled.

~~(6)~~(5) On the unsecured portion of the roll, a description or designation of the location of each taxable possessory interest, improvement, or personal property sufficient to identify the property, such as the number of the parcel on which located.

~~(7)~~(6) The name of the assessee, if known.

~~(8)~~(7) The latest mailing address of the assessee contained in the assessor's records. If the county auditor prepared a separate roll on which to extend taxes, however, the address need not be shown on the roll prepared by the assessor.

~~(9)~~(8) The separately stated assessed values of all land, improvements, and personal property subject to taxation at general property tax rates (or

payments in lieu of property tax computed by applying general property tax rates to fixed or variable "assessed values"), and of any privately owned land, improvements, and personal property of a type that is exempt from taxation, but is subject to ad valorem special assessments when within a district levying such assessments. If real property is situated within a resource conservation district that is levying a special assessment, the assessed value of standing trees, timber, and mineral rights must be separated from the land value.

~~{10}~~(9) The penalties imposed upon such assessments, in the form required by Section 261, Title 18 (Rule 261) of this code.

~~{11}~~(10) The assessed value of any property that escaped assessment in a prior year, together with the notation required by Section 533 of the Revenue and Taxation Code.

~~{12}~~(11) The exempt amount of any assessed values required by paragraph (a)~~{9}~~(8) to be enrolled, with identifying legends or distinctive positions for amounts allowed pursuant to the inventory exemption, the homeowner's exemption, and any other reimburseable exemptions, any reimbursable exemption.

~~{13}~~(12) The total net taxable value.

(13) In a separate section of the roll, the assessed value of any personal property for which tax revenues are subject to allocation in a manner different from that provided for general property tax revenues (e.g., general aircraft).

~~{14}~~ In a separate section of the unsecured roll, the assessed value of any personal property subject to taxation at a rate which is uniform throughout the state (e.g., general aircraft).

~~{15}~~(14) On the secured roll, a cross-reference notation made pursuant to Section 2190.2 that is adjacent to the assessment of any taxable land when

a possessory interest in such land or an improvement thereon is separately assessed to another owner pursuant to Section 2188.2 of the Revenue and Taxation Code.

(b) EXEMPT VALUES NOT REQUIRED TO BE ENROLLED. Parcel numbers or other legal descriptions of other exempt real property may be entered on the roll without values. Alternatively, such exempt real property may be listed with values shown in a separate column (e.g., the remarks column) or in the exemption column on lines that are coded in such manner as to preclude the addition of the values when the exemption column is totaled; the exempt values shall not be shown in land or improvement columns.

~~(c)~~ MARKET VALUES OF PROPERTY TAXABLE ON OTHER THAN MARKET VALUE BASIS. Neither the market value of property taxable on a basis other than market value (e.g., open-space lands and nonprofit golf courses) nor 25 percent of such market value shall appear in the full value, assessed value, or exemption columns of the assessment roll. The differences between 25 percent of market values and the assessed values may be shown in a separate column (e.g., the remarks column) or in the exemption column on lines that are coded in such manner as to preclude the addition of the values when the exemption column is totaled; the differences shall not be shown in land or improvement columns.

~~(d)~~(c) CONTENT OF EXTENDED ROLL. The extended assessment roll prepared by the county auditor shall contain, in addition to all of the contents required by paragraph (a) preceding, at least the following:

- (1) The address, if known, of the assessee.
- (2) The tax-rate area number for each group if assessments are grouped by tax-rate area, and for each assessment if assessments are not so grouped.

(3) All tax and ad valorem special assessment extensions required by law.

(4) At the beginning of the roll, or at the beginning of each tax-rate area grouping on the roll, a list of all revenue districts levying taxes within each tax-rate area in the county.

(5) An identification of each tax-sold property as such, with the date of sale.

~~(e)~~(d) MINIMUM CONTENTS OF LOCAL ROLLS NOT "MACHINE-PREPARED".

(1) The local roll of each county utilizing a roll that is not "machine-prepared" within the meaning of Revenue and Taxation Code Section 109.5 shall have the contents specified in subdivisions (a) and ~~(d)~~ (c) of this section.

(2) The secured assessments shall be arranged in ascending parcel number order within tax-rate area groupings, with unparcelled properties at the end of each tax-rate area group if there are both parcelled and unparcelled properties in the tax-rate area.

~~(f)~~(e) APPROVAL OF ROLL FORMS.

(1) Whenever the local assessment roll is to be prepared in a form other than that previously approved by the board, the assessor, and in the case of a machine prepared extended roll, the auditor, shall submit to the board for approval in duplicate by March 1 the forms to be used for the succeeding fiscal year.

(2) Forms to be submitted include but are not necessarily limited to the following:

a- A. Secured roll prepared by the assessor.

b- B. Secured roll alphabetical index.

e- C. Unsecured roll prepared by the assessor.

d- D. Unsecured roll alphabetical index.

e- E. Notice of assessment.

f- F. Notice of supplemental assessment.

(3) When submitted for approval, each roll form listed in (2) shall be ~~filed~~ filled out with examples sufficient to illustrate its completed appearance, except that totals and summaries need not be shown.